

**Employment Security Department  
Unemployment Insurance Division - UI Tax Administration**

**ICESA WASHINGTON FORMAT SPECIFICATIONS  
October 1, 2004**

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**Data Record Descriptions:**

The following Records (CODES) are outlined in detail in the following Record Layout Matrix.

CODE A – Transmitter Record:

*The code A record identifies the organization submitting the file.*

CODE B – Authorization Record:

*The code B record identifies the type of equipment used to generate the data. (Optional Record)*

CODE E – Employer Record:

*The code E record identifies an employer whose employee wage and tax information is being reported.*

CODE S – Employee Record:

*The code S record is used to report wage and tax data for an employee.*

CODE T – Total Record:

*The code T record contains the totals for all Code S records reported since the last Code E record.*

CODE F – Final Record:

*The code F record indicates the end of the file and **MUST** be the last data record on each file for transmission.*

*Character Sets:*

Extended Binary Coded Decimal Interchange Code (EBCDIC) or American Standard Code for Information Interchange (ASCII) will be accepted.

*Logical Record Length:*

Each record must be a uniform length of 275 characters. At the end of each record, (column 275) insert a carriage return and line feed.

*Data Types:*

Alphanumeric - Left justified and space filled.

Numeric - right justified zero filled, *do not include decimal in currency values, decimal is assumed two places from right.* See record layout matrix for details and exceptions.

*Money Amounts:*

All money fields are strictly numeric. They must include dollars and cents; the decimal point is assumed. Do not use punctuation in any money field. Negative amounts are not allowed (except within the T record, positions 134-144). See Amended Reports for information on adjustments.




*This symbol indicates that this field differs slightly from the National ICESA format*

## RECORD LAYOUT MATRIX

### Record Name: Code "A" – Transmitter Record

Field Name	Field Description	Column	Length	Type	Format
<b>A RECORD</b>	Identifies the organization submitting the file.				
Record Identifier	Constant "A"	1	1	Alpha	
Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Transmitter's Federal EIN	The Federal ID number of the organization transmitting the file.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Taxing Entity Code	Constant "UTAX"	15-18	4	Alpha	
Blanks	IGNORED	19-23	5		Space fill.
Transmitter Name	The name of the organization transmitting the file.	24-73	50	Alpha/ Numeric	Left Justify, space fill.
Transmitter Street Address	The street address of the organization transmitting the file.	74-113	40	Alpha/ Numeric	Left Justify, space fill.
Transmitter City	The city of the organization transmitting the file.	114-138	25	Alpha	Left Justify, space fill.
Transmitter State	The state of the organization transmitting the file.	139-140	2	Alpha	Standard 2-character state postal abbreviation.
Blanks	IGNORED	141-153	13		Space fill.
Transmitter Zip Code	The zip code of the organization transmitting the file.	154-158	5	Alpha/ Numeric	
Transmitter Zip Code Extension	The zip code extension of the organization transmitting the file, if applicable.	159-163	5	Numeric	4-digit zip code extension. Include hyphen in position 159. If none, space fill.
Transmitter Contact	The name of the individual to be contacted regarding questions on the file being transmitted.	164-193	30	Alpha	Left Justify, space fill
Transmitter Contact Telephone Number	The telephone number of the contact person.	194-203	10	Numeric	3-digit area code and 7-digit telephone number. No hyphens or parenthesis.
Transmitter Contact Telephone Extension	The phone number extension of the contact person, if needed.	204-207	4	Numeric	Up to 4 digits. If none, space fill.
Blank	IGNORED	208-229	22		Space fill.
Total Remittance Amount	The sum of Total Payments Due remitted with this file.	230-242	13	Numeric	Right justify, zero fill. Do not enter decimal.
Media Creation Date	The date the media was created.	243-250	8	Numeric	2-digit month, 2-digit day and 4-digit year in MMDDYYYY format
Blank	IGNORED	251-275	25		Space fill.


**Record Name: Code "B" - Authorization Record**

Field Name	Field Description	Column	Length	Type	Format
<b>B RECORD</b>	Identifies the type of equipment used to generate the data.				
Record Identifier	Constant "B"	1	1	Alpha	
Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Transmitter's Federal EIN	The Federal ID number of the organization submitting the file.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Computer	Manufacturer's name.	15-22	8	Alpha	Left Justify, space fill.
Internal Label	SL = IBM Standard internal label NL = No label	23-24	2	Alpha	
Blanks	IGNORED	25-225	201		Space fill.
Transmitter Contact Email Address  <i>The State of Washington requests the Transmitter Contact Email Address</i>	The email address of the individual to be contacted regarding questions on the file being transmitted.	226-275	50	Alpha/ Numeric	Left justify, space fill.

**Record Name: Code "E" - Employer Record**

Field Name	Field Description	Column	Length	Type	Format
<b>E RECORD</b>	Identifies an employer whose tax and wage information is being reported.				
Record Identifier	Constant "E"	1	1	Alpha	
Payment Year	The year for which the report is being prepared.	2-5	4	Numeric	4-digits in YYYY format.
Employer Federal EIN	The Federal ID number of the employer whose tax and wage information is being reported.	6-14	9	Numeric	9-digits. No hyphens or spaces.
Blank	IGNORED	15-23	9		Space fill.
Employer Name	The name of the employer whose tax and wage information is being reported.	24-73	50	Alpha	Left Justify, space fill
Employer Street Address	The address of the employer whose tax and wage information is being reported.	74-113	40	Alpha	Left Justify, space fill
Employer City	The city of the employer whose tax and wage information is being reported. For a foreign address, show full country name and abbreviate city and state or province as necessary.	114-138	25	Alpha	Left Justify, space fill
Employer State	The state of the employer whose tax and wage information is being reported.	139-140	2	Alpha	Standard 2-character state postal abbreviation.
Blank	IGNORED	141-148	8		Space fill.


ICESA Washington Format Specifications

Employer Zip Code Extension	The zip code extension of the employer whose tax and wage information is being reported.	149-153	5	Numeric	4-digit zip code extension. Include hyphen in position 149. If none, space fill.
Employer Zip Code	The zip code of the employer whose tax and wage information is being reported, if applicable.	154-158	5	Alpha/ Numeric	Hyphen and 4-digit zip code.
Blank	IGNORED	159-166	8		Space fill.
Taxing Entity Code	Constant "UTAX"	167-170	4	Alpha	
State Identifier Code	Washington State code = 53	171-172	2	Numeric	
Employer Employment Security (ES) Reference Number	The ES Reference number of the employer whose tax and wage information is being reported.	173-187	15	Numeric	8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.
Reporting Period	The last month of the calendar quarter to which the report applies. "03" = First quarter; "06" = Second quarter; "09" = Third quarter; "12" = Fourth quarter.	188-189	2	Numeric	
No Payroll / No Workers / No Wages	0 = Indicates the E record <i>will not</i> be followed by 1 or more employee (S) record (No Payroll). 1 = Indicates the E record <i>will</i> be followed by 1 or more employee (S) record.	190	1	Numeric	
Blank	IGNORED	191-255	65		Space fill.
Foreign Indicator	If data in positions 74-158 (Employer address fields) is for a foreign address, enter the letter "X", otherwise, space fill.	256	1	Alpha	
Blank	IGNORED	257	1		Space fill.
Employer Unified Business Identifier (UBI) Number  <i>The State of Washington reserves the last 3 digits for the extended UBI number.</i>	The UBI Number of the employer whose tax and wage information is being reported.	258-269	12	Numeric	12-digit UBI number or the 9-digit UBI number followed by 3 blank (null) values.
Blank	IGNORED	270-275	6		Space fill.


**Record Name: Code "S" - Employee Record**

Field Name	Field Description	Column	Length	Type	Format
<b>S RECORD</b>	Identifies the wage information of an individual employee.				
Record Identifier	Constant "S"	1	1	Alpha	
Employee Social Security Number (SSN)	Employee's social security number; if not known enter the letter "I" in position 2 and blanks in positions 3-10.	2-10	9	Alpha/ Numeric	9-digit SSN. No hyphens or spaces, otherwise the letter "I."



ICESA Washington Format Specifications

Employee Last Name	The last name of the employee whose wage information is being reported.	11-30	20	Alpha	Left Justify, space fill.
Employee First Name	The first name of the employee whose wage information is being reported.	31-42	12	Alpha	Left Justify, space fill.
Employee Middle Initial	The middle initial of the employee whose wage information is being reported.	43	1	Alpha	If unknown, space fill.
State Code Field	Washington State code = 53	44-45	2	Numeric	
Blank	IGNORED	46-49	4		Space fill.
Exempt Corporate Officer Earnings and all Employee's Exercised Stock Options for this quarter  <i>The State of Washington uses this field for reporting Exempt Corporate Officer Earnings and all Employees Exercised Stock Option wages.</i>	Total Exempt Corporate Officer Earnings and the amount of dollars represented by any exercised stock options is to be reported for all employees, including Exempt Corporate Officers.	50-63	14	Numeric	Right justify, zero fill. Do not enter decimal.
Employee's Washington Reportable <b>Total Gross Wages</b> Paid this Quarter	The total gross wages paid to this employee this quarter, plus other monetary remuneration such as bonuses and tips and reasonable cash value of non-monetary remuneration such as gifts, prizes, and in some cases meals and lodging.	64-77	14	Numeric	Right justify, zero fill. Do not enter decimal. Do not enter hyphen to represent negative amount. See section on Amended Reports for adjusting wages in a previous quarter.
Employee's Excess Wages	The total gross wages paid to this employee this quarter, that are in excess of the Washington State taxable wage base.	78-91	14	Numeric	Right justify, zero fill. Do not enter decimal.
Employee's Taxable Wages	The total gross wages paid to this employee this quarter, less the excess wages, equal the employee's taxable wages.	92-105	14	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	106-131	26		Space fill.

ICESA Washington Format Specifications

Employee Hours   <i>The State of Washington requires 4 digit hours.</i>	The actual number of hours worked by the individual employee for the quarter, including paid vacation and holiday hours. Salaried employees may be entered as 520. Do not use any other measure of time worked such as weeks. For vacations and holidays worked without pay, severance pay, unassigned bonuses or any other type of payment that is not assigned to a specific time period, report "0" hours. Do not leave this column blank or hours will be computed based on this state's minimum wage, which could result in the improper payment of benefits and cause an increase in the amount of benefits charged to the employer's account.	132-135	4	Numeric	Whole numbers only. No fractions. No decimal amounts. Actual fractional hours should be rounded to the next higher whole number. Right justify, zero fill. If unknown, space fill – do not zero fill.
Blank	IGNORED	136-142	7		Space fill.
Taxing Entity Code	Constant "UTAX"	143-146	4	Alpha	
Employment Security (ES) Reference Number	The ES Reference number of the employer whose tax and wage information is being reported.	147-161	15	Numeric	8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.
Blank	IGNORED	162-209	48		Space fill.
Exempt Corporate Officer Code	For employees who are exempt officers of the corporation, enter "1," otherwise enter "0."	210	1	Numeric	
Blank	IGNORED	211	1	Numeric	Space fill.
Month 1 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>1<sup>st</sup> month</b> of the reporting period, otherwise, enter "0."	212	1	Numeric	
Month 2 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>2<sup>nd</sup> month</b> of the reporting period, otherwise, enter "0."	213	1	Numeric	
Month 3 Employment	Enter "1" if employee covered by UI worked during or received pay for the 12 <sup>th</sup> day of the <b>3<sup>rd</sup> month</b> of the reporting period, otherwise, enter "0."	214	1	Numeric	
Reporting Period Month and Year	The last month and year for the calendar quarter for which this report applies, e.g., "032003" for Jan-Mar of 2003.	215-220	6	Numeric	2-digit month and 4-digit year in MMYYYY format
Blanks	IGNORED	221-275	55		Space fill.

**Record Name: Code "T" – Total Record**



Field Name	Field Description	Column	Length	Type	Format
<b>T RECORD</b>	The total tax and wage information for this employer, identified by the previous E record.				
Record Identifier	Constant "T"	1	1	Alpha	
Total Number of Employees	The total number of individual employee "S" records for this employer.	2-8	7	Numeric	Right justify, zero fill
Taxing Entity Code	Constant "UTAX"	9-12	4	Alpha	
Total Exempt Corporate Officer Earnings and Total Exercised Stock Options for this Employer  <i>The State of Washington uses this field for reporting the total Exempt Corporate Officer Earnings and the Total of all Exercised Stock Option wages for this employer.</i>	Total Exempt Corporate Officer Earnings and the total amount of exercised stock options, reported for all employees including exempt corporate officers, for this employer.	13-26	14	Numeric	Right justify, zero fill. Do not enter decimal.
Washington Reportable <b>Total Gross Wages</b> Paid this Quarter for this Employer	The total amount of gross wages for each individual employee "S" record for this employer.	27-40	14	Numeric	Right justify, zero fill. Do not enter decimal.
Total Excess Wages for this Employer	The total amount of wages in excess of Washington's UI taxable wage base, per employee since January 1. If this total includes out-of-state wages, indicate by entering a 1 in column 268 of the T Record.	41-54	14	Numeric	Right justify, zero fill. Do not enter decimal.
Total Taxable Wages for this Employer	The Total Gross Wages less Excess Wages = Taxable Wages.	55-68	14	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	69-81	13		Space fill.
UI Tax Rate  <i>The National format allows a decimal in reporting UI Tax Rate; Washington Specifications use an assumed decimal.</i>	The UI Tax Rate for the period being reported for this employer.	82-87	6	Numeric	Decimal is assumed e.g., 2.8% = 028000.
UI Taxes Due	The Taxable Wages times the UI Tax Rate = UI Taxes Due.	88-100	13	Numeric	Right justify, zero fill. Do not enter decimal.

ICESA Washington Format Specifications

Prior Balance	<p>Any prior balance owed by this employer from a previous quarter(s). An amount can only be entered in either the Prior Balance or Prior Credit field - not both. To check for a Prior Balance, call the Employer Help Line, which is updated every 24 hours.</p> <p><u>Employer Help Line:</u></p> <ul style="list-style-type: none"> <li>• Seattle area businesses - (206) 340-1400</li> <li>• Spokane area businesses - (509) 892-9211</li> <li>• Tacoma area businesses - (253) 305-0038</li> <li>• All other businesses may call 1-888-835-1900 (Toll Free)</li> <li>• TTY 1-800-833-6388 (Toll Free).</li> </ul>	101-111	11	Numeric	Right justify, zero fill. Do not enter decimal.
Interest	<p>If payment is late, interest is calculated at one percent (1%) per month of the amount of unpaid contributions (no ceiling) for each month or fraction of, filed after the due date.</p>	112-122	11	Numeric	Right justify, zero fill. Do not enter decimal.
Penalty	<p>If payment is late, multiply the penalty percent by the amount of unpaid contributions for this employer. Enter the result or \$10.00 – whichever is greater.</p> <ul style="list-style-type: none"> <li>• Penalty during the first month of delinquency = 5%</li> <li>• Penalty during the second month of delinquency = 10%</li> <li>• Penalty during the third month of delinquency = 20%</li> </ul> <p>If the report is filed after the due date, effective third quarter 2004, the employer is subject to a late report penalty of \$25.00. Prior to third quarter 2004, employers were charged a \$10.00 penalty.</p>	123-133	11	Numeric	Right justify, zero fill. Do not enter decimal.
Prior Credit	<p>Any credit balance from a previous quarter(s). An amount can only be entered in either the Prior Balance or Prior Credit field - not both.</p>	134-144	11	Numeric	Right justify, zero fill. Do not enter decimal.




ICESA Washington Format Specifications

Employment Administration Fund (EAF) Tax rate   <i>The National format allows a decimal in reporting EAF Rate; Washington Specifications use an assumed decimal.</i>	The EAF Rate for the period being reported for this employer.	145-148	4	Numeric	Decimal point is assumed, e.g., 0.02% = 0002 0.03% = 0003
EAF Assessment Amount	The Taxable Wages times the EAF Rate = EAF Assessment Amount.	149-159	11	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	160-174	15	Numeric	Space fill.
Total Payment Due	The total of UI Taxes Due + EAF Assessment Amount + Prior Balance, Interest, Penalty or less Prior Credit, if any.	175-185	11	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	186-226	41		Space fill.
Month 1 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>1<sup>st</sup> month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.	227-233	7	Numeric	Right justify, zero fill.
Month 2 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>2<sup>nd</sup> month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.	234-240	7	Numeric	Right justify, zero fill.
Month 3 Employment	Number of employees who were paid wages during the payroll period that includes the 12th day of the <b>3<sup>rd</sup> month</b> of the reporting period for this employer. Do not include exempt corporate officers in this total.	241-247	7	Numeric	Right justify, zero fill.
Blank	IGNORED	248-267	20		Space fill.
Excess Wage – Out of State Wages Indicator   <i>The State of Washington requires an indicator for identifying out-of-state wages.</i>	Enter a 1 if Total Excess Wage Amount includes Out-of-State Wages, otherwise enter 0	268	1	Numeric	
Blank	IGNORED	269-275	28		Space fill.

**Record Name: Code "F" - Final Record**

The code F record must appear only once on each file, after the last code T record.

Item		Column	Length	Type	Requirements
<b>F RECORD</b>	Indicates the end of the file and must be the last data record on each file for transmission.				
Record Identifier	Constant "F"	1	1	Alpha	
Total Number of Employees in file	The total number of individual employee "S" records for all employers in this file.	2-11	10	Numeric	Right justify, zero fill.
Total Number of Employers in File	The total number of employer "E" records in this file.	12-21	10	Numeric	Right justify, zero fill.
Taxing Entity Code	Constant "UTAX."	22-25	4	Alpha	
Blank	IGNORED	26-40	15		Space fill.
Washington Reportable Total Gross Wages Paid this Quarter for all Employers in this file	The total amount of wage dollars reported for each individual employee "S" record for all employers in this file.	41-55	15	Numeric	Right justify, zero fill. Do not enter decimal.
Total Excess Wages for all Employers in this file	The total amount of wages in excess of Washington's UI taxable wage base for this employer.	56-70	15	Numeric	Right justify, zero fill. Do not enter decimal.
Total Taxable Wages for all Employers in this file	The Total Gross Wages less Excess Wages = Taxable Wages.	71-85	15	Numeric	Right justify, zero fill. Do not enter decimal.
Blank	IGNORED	86-143	58		Space fill.
ICESA Washington Version Number. The current version is October 1, 2004.  <b>The State of Washington requires an 8 digit Version number.</b>	Constant "10012004"	144-151	8	Numeric	Version date in MMDDYYYY format.
Blank	IGNORED	152-275	124		Space fill.